



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MONTREAL MUNICIPAL WATER UTILITY

Principal Office: 53 WISCONSIN AVE - CITY HALL
MONTREAL, WI 54550

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LOUIS VALLE of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/11/2002
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MONTREAL MUNICIPAL WATER UTILITY**Utility Address:** 53 WISCONSIN AVE - CITY HALL
MONTREAL, WI 54550**When was utility organized?** 2/1/1963**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LOUIS VALLE**Title:** CLERK TREASURER**Office Address:**53 WISCONSIN AVE - CITY HALL
MONTREAL, WI 54550**Telephone:** (715) 561 - 4955**Fax Number:** (715) 561 - 4964**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DAVID TRACZYK CPA**Title:** AUDITOR**Office Address:** DAVID TRACZYK CPA327 SILVER STREET
HURLEY, WI 54534**Telephone:** (715) 561 - 3299**Fax Number:** (715) 561 - 4099**E-mail Address:** bkkkg@portup.com

President, chairman, or head of utility commission/board or committee:

Name: ROBERT MORZENTI**Title:** MAYOR**Office Address:**53 WISCONSIN AVE
MONTREAL, WI 54550**Telephone:** (715) 561 - 4955**Fax Number:** (715) 561 - 4964**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DAVID TRACZYK CPA**Title:** OWNER**Office Address:** DAVID TRACZYK CPA
327 SILVER STREET
HURLEY, WI 54534**Telephone:** (715) 561 - 3299**Fax Number:** (715) 561 - 4099**E-mail Address:** bkkkg@portup.com**Date of most recent audit report:** 3/6/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: GARY LAGUNA**Title:** OPERATOR**Office Address:**
53 WISCONSIN AVE - CITY HALL
MONTREAL, WI 54550**Telephone:** (715) 561 - 4955**Fax Number:** (715) 561 - 4964**E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

KEN GENISOT

MITCH KOSKI

ROBERT MORZENTI

KAREN SECOR

DALE WICKLUND

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	123,896	120,993	1
Operating Expenses:			
Operation and Maintenance Expense (401)	61,214	49,081	2
Depreciation Expense (403)	24,268	23,031	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,069	22,595	5
Total Operating Expenses	108,551	94,707	
Net Operating Income	15,345	26,286	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,345	26,286	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	15	151	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,797	11,296	9
Miscellaneous Nonoperating Income (421)	0	24,619	10
Total Other Income	12,812	36,066	
Total Income	28,157	62,352	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	650	650	12
Total Miscellaneous Income Deductions	650	650	
Income Before Interest Charges	27,507	61,702	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,820	21,171	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	3,966	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	35,820	25,137	
Net Income	(8,313)	36,565	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(61,762)	(98,327)	19
Balance Transferred from Income (433)	(8,313)	36,565	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(70,075)	(61,762)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON BOND PROCEEDS	12,197	4
INTEREST EARNED ON SAVINGS	600	5
Total (Acct. 419):	12,797	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
LEASE PAYMENT ON LAND	650	8
Total (Acct. 426):	650	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,088				1,088	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,073				1,073	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,073	0	0	0	1,073	
Net income (or loss)	15	0	0	0	15	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	123,896	0	0	0	123,896	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	123,896	0	0	0	123,896	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,494,896	1,305,720	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	434,030	410,636	2
Net Utility Plant	1,060,866	895,084	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	258,182	370,303	7
Total Other Property and Investments	258,182	370,303	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	18,665	10,680	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,760	19,399	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	500	500	13
Receivables from Municipality (145)	45,162	42,546	14
Materials and Supplies (150)	16,183	14,279	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	100,270	86,404	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,419,318	1,351,791	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	42,897	42,897	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(70,075)	(61,762)	23
Total Proprietary Capital	(27,178)	(18,865)	
LONG-TERM DEBT			
Bonds (221)	111,000	116,000	24
Advances from Municipality (223)	88,723	0	25
Other long-Term Debt (224)	565,000	565,000	26
Total Long-Term Debt	764,723	681,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,800	4,829	28
Payables to Municipality (233)	21,281	123,213	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,884	21,281	31
Interest Accrued (237)	1,855	17,176	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	54,820	166,499	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	626,953	523,157	38
Total Liabilities and Other Credits	1,419,318	1,351,791	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,279,729	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	215,167				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,494,896	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	434,030	0	0	0	9
Total Accumulated Provision	434,030	0	0	0	
Net Utility Plant	1,060,866	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	410,636				410,636	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,268				24,268	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,741				1,741	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	26,009	0	0	0	26,009	13
Debits during year						14
Book cost of plant retired	2,615				2,615	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,615	0	0	0	2,615	19
Balance End of Year	434,030	0	0	0	434,030	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	500	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	500	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	16,183	14,279	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	16,183	14,279	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	42,897	1
Changes during year (explain):		2
Balance end of year	42,897	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	10/30/1981	09/01/2016	5.00%	111,000	1
Total Bonds (Account 221):				111,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
LOAN FROM MUNICIPALITY	01/01/2001	04/16/2002	0.00%	88,723	1
Total for Account 223				88,723	
Other Long-Term Debt (224)					
BOND ANTICIPATION NOTES	07/01/2000	07/01/2003	5.35%	565,000	2
Total for Account 224				565,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,281	1
Accruals:		
Charged water department expense	23,069	2
Charged electric department expense		3
Charged sewer department expense	572	4
Other (explain):		
NONE		5
Total Accruals and other credits	23,641	
Taxes paid during year:		
County, state and local taxes	21,281	6
Social Security taxes	1,594	7
PSC Remainder Assessment	163	8
Other (explain):		
NONE		9
Total payments and other debits	23,038	
Balance end of year	21,884	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BONDS	1,938	5,717	5,800	1,855	1
Subtotal	1,938	5,717	5,800	1,855	
Advances from Municipality (223)					
DUE TO MUNICIPALITY	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BOND ANTICIPATION NOTES	15,238	30,103	45,341	0	3
Subtotal	15,238	30,103	45,341	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	17,176	35,820	51,141	1,855	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	523,157	0	0	0	0	523,157	1
Add credits during year:							
For Services						0	2
For Mains	114,599					114,599	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
GRANT AMORTIZATION	10,803					10,803	5
Balance End of Year	626,953	0	0	0	0	626,953	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	583,856					583,856	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND & INTEREST REDEMPTION - CERTIFICATE OF DEPOSIT	11,582	3
BOND CONSTRUCTION ACCOUNT	246,600	4
Total (Acct. 125):	258,182	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,760	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	20,760	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
FIRE PROTECTION CHARGE	37,040	13
DUE FROM SEWER	3,932	14
DUE FROM TAX ROLL	4,190	15
Total (Acct. 145):	45,162	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
2000 PAYMENT IN LIEU OF TAXES	21,281	19
Total (Acct. 233):	21,281	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,272,217	0	0	0	1,272,217	1
Materials and Supplies	15,231	0	0	0	15,231	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	422,333	0	0	0	422,333	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	575,055	0	0	0	575,055	6
Other (specify):						
NONE					0	7
Average Net Rate Base	290,060	0	0	0	290,060	
Net Operating Income	15,345	0	0	0	15,345	8
Net Operating Income as a percent of						
Average Net Rate Base	5.29%	N/A	N/A	N/A	5.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	42,897	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(65,918)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(23,021)	
Net Income		
Net Income	(8,313)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

A new pump was purchased.
A line locator was purchased.
A new 6" water meter was purchased to sell water wholesale.
2 hydrants were replaced. New mains are under construction

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

A rate of \$1.42 per 1,000 gallons was approved to sell wholesale.

7. Any additional matters.

The balance due to the general fund of \$88,723 from years prior to 1999 has been reclassified from payable to municipality to advance from municipality. Repayment terms have not been decided.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received 2/27/03:

1. all items are subject to current settlement.
 2. costs and descriptions will be added in 2002.
 3. working to reduce water loss
 4. Jan. 1 plant, pte, will be corrected in 2002.
- ele

no response; review against 2002, particularly the water loss and the \$114,559 contribution. 2/3/03 ele

September 20, 2002

Mr. Louis Valle, Clerk/Treasurer
Montreal Municipal Water Utility
53 Wisconsin Avenue - City Hall
Montreal, WI 54550-9999

2001 Analytical Review DWCCA-3860-PJL

Dear Mr. Valle:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$21,281 described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

2. Given that there are no mains reported as added during the year in the Water Mains schedule on page W-15 and no dollars reported as added to Account 342 on page W-8, please provide an explanation of the \$114,599 reported for contributions for water mains in Account 271 on page F-17.

3. Of the last five years of annual report data, only year 2000 had an acceptable level of water loss. With the new telemetry system installed toward the end of 2000 and thereby ending or greatly reducing tank overflows, one would have expected 2001 to show a second year of acceptable losses, but it was back to the highest level it has been at in five years. Earlier you reported various possible causes such as the utility being under-staffed and City Council priorities not including water loss. Since water loss seems to be a persistent problem for your utility, this communication is intended to encourage your community on all levels that this issue needs to be a priority. That means resources need to be allocated to correct water loss from all the areas described in our earlier

FINANCIAL SECTION FOOTNOTES

letter. In general these areas would include looking at the accuracy of all meters and expanding other water accounting efforts by estimating or measuring water uses that may not have traditionally been metered or estimated before such as water used in hydrant flushing. Another area is finding and repairing actual leaks. We will continue monitoring this and working with you until water losses are reduced.

4. During our review, we noted that the amount reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, page W-7, is incorrect. The plant amount should include construction work in progress (see schedule headnote No. 4). The correct amount should come from the prior year's Net Utility Plant schedule, page F-4. Please follow this procedure in the future

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3860.doc

DAVID TRACZYK
CERTIFIED PUBLIC ACCOUNTANT
327 SILVER STREET
HURLEY WI 54534

BOARD OF COMMISSIONERS
MONTREAL MUNICIPAL WATER UTILITY
MONTREAL WISONSIN

I have compiled the accompanying balance sheets, statements of income and retained earnings, and statistical data of the Montreal Municipal Water Utility for the years ended December 31, 2001 and 2000, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified

FINANCIAL SECTION FOOTNOTES

~~Accounting and Review Services Issued by the American Institute of Certified~~
Public Accountants.

My compilation was limited to presenting in the form prescribed by the Wisconsin Department of Revenue information that is the representation of management. I have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

March 7, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	111,038	1
Total Sales of Water	111,038	
Other Operating Revenues		
Forfeited Discounts (470)	436	2
Other Water Revenues (474)	1,619	3
Amortization of Construction Grants (475)	10,803	4
Total Other Operating Revenues	12,858	
Total Operating Revenues	123,896	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	34,254	5
General Operating Expenses (680-690)	26,960	6
Total Operation and Maintenance Expenses	61,214	
Other Operating Expenses		
Depreciation Expense (403)	24,268	7
Amortization Expense (404)		8
Taxes (408)	23,069	9
Total Other Operating Expenses	47,337	
Total Operating Expenses	108,551	
NET OPERATING INCOME	15,345	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	447	14,603	59,785	4
Commercial	24	1,472	5,098	5
Industrial				6
Total Metered Sales to General Customers (461)	471	16,075	64,883	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		37,040	8
Other Sales to Public Authorities (464)	5	4,071	9,115	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	477	20,146	111,038	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
CITY OF HURLEY	CITY LIMIT	0	0	1
TOWN OF PENCE	CITY LIMIT	0	0	2
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	37,040	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	37,040	
Forfeited Discounts (470):		
Customer late payment charges	436	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	436	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,619	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,619	
Amortization of Construction Grants (475):		
CURRENT YEAR REVENUE	10,803	9
Total Amortization of Construction Grants (475)	10,803	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,211	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,445	3
Chemicals (630)	1,367	4
Supplies and Expenses (640)	3,075	5
Repairs of Water Plant (650)	9,156	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	34,254	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,768	8
Office Supplies and Expenses (681)	1,891	9
Outside Services Employed (682)	1,500	10
Insurance Expense (684)	313	11
Employees Pensions and Benefits (686)	15,074	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	414	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,960	
Total Operation and Maintenance Expenses	61,214	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		21,884	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		572	2
Net property tax equivalent		21,312	
Social Security		1,594	3
PSC Remainder Assessment		163	4
Other (specify): NONE			5
Total tax expense		23,069	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227744				3
County tax rate	mills		6.439910				4
Local tax rate	mills		6.816664				5
School tax rate	mills		12.690338				6
Voc. school tax rate	mills		1.479903				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.654559				10
Less: state credit	mills		2.170376				11
Net tax rate	mills		25.484183				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.816664				14
Combined School Tax Rate	mills		14.170241				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.986905				17
Total Tax Rate	mills		27.654559				18
Ratio of Local and School Tax to Total	dec.		0.758895				19
Total tax net of state credit	mills		25.484183				20
Net Local and School Tax Rate	mills		19.339818				21
Utility Plant, Jan. 1	\$	1,264,706	1,264,706				22
Materials & Supplies	\$	16,183	16,183				23
Subtotal	\$	1,280,889	1,280,889				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,280,889	1,280,889				26
Assessment Ratio	dec.		0.883413				27
Assessed Value	\$	1,131,554	1,131,554				28
Net Local & School Rate	mills		19.339818				29
Tax Equiv. Computed for Current Year	\$	21,884	21,884				30
Tax Equivalent per 1994 PSC Report	\$	21,107					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,884					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	44,451		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	40,947		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	85,398	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,592		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,512	2,659	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	163,104	2,659	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	10,357		22
Water Treatment Equipment (332)	50,351		23
Total Water Treatment Plant	60,708	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			44,451	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			40,947	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	85,398	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,592	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			151,171	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	165,763	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			10,357	22
Water Treatment Equipment (332)			50,351	23
Total Water Treatment Plant	0	0	60,708	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	78,681		26
Transmission and Distribution Mains (343)	634,772		27
Fire Mains (344)	0		28
Services (345)	42,872		29
Meters (346)	66,924	4,639	30
Hydrants (348)	115,076	7,140	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	938,325	11,779	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,386		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	5,645		37
Other General Equipment (379)	8,140	3,200	38
Other Tangible Property (390)	0		39
Total General Plant	17,171	3,200	
Total utility plant in service directly assignable	1,264,706	17,638	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,264,706	17,638	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			78,681 26
Transmission and Distribution Mains (343)			634,772 27
Fire Mains (344)			0 28
Services (345)			42,872 29
Meters (346)			71,563 30
Hydrants (348)	2,615		119,601 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,615	0	947,489
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,386 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			5,645 37
Other General Equipment (379)			11,340 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	20,371
Total utility plant in service directly assignable	2,615	0	1,279,729
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,615	0	1,279,729

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,659	2,659	1
February			2,746	2,746	2
March			2,976	2,976	3
April			2,892	2,892	4
May			3,699	3,699	5
June			3,870	3,870	6
July			3,315	3,315	7
August			2,926	2,926	8
September			3,344	3,344	9
October			2,176	2,176	10
November			1,824	1,824	11
December			2,319	2,319	12
Total annual pumpage	0	0	34,746	34,746	
Less: Water sold				20,146	13
Volume pumped but not sold				14,600	14
Volume sold as a percent of volume pumped				58%	15
Volume used for water production, water quality and system maintenance				1,585	16
Volume related to equipment/system malfunction				341	17
Non-utility volume NOT included in water sales				117	18
Total volume not sold but accounted for				2,043	19
Volume pumped but unaccounted for				12,557	20
Percent of water lost				36%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: WE ARE IN THE PROCESS OF TESTING AND CHANGING METERS AND LOOKING FOR LEAKS.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				231	23
Date of maximum: 7/31/2001					24
Cause of maximum: CUT OFF FAILED, TANK OVERFLOWED					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2	26
Date of minimum: 11/13/2001					27
Total KWH used for pumping for the year				103,569	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BLANK 3	3	46	16	70,000	Yes	1
BLANK 4	4	46	16	70,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	BLANK 3	BLANK 4	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1976	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	449	198	8
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	10
Year Installed	1976	1976	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1976		5
Primary material (earthen, steel, concrete, other)	OTHER		6
Elevation difference in feet (See Headnote 3.)	256		7
Total capacity in gallons (actual)	250,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	932.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	546	0	0	0	546	1
M	D	1.250	176	0	0	0	176	2
M	D	1.500	500	0	0	0	500	3
M	D	2.000	910	0	0	0	910	4
M	D	4.000	10,267	0	0	0	10,267	5
M	D	6.000	38,081	0	0	0	38,081	6
M	D	8.000	13,644	0	0	0	13,644	7
M	D	10.000	140	0	0	0	140	8
M	D	14.000	150	0	0	0	150	9
Total Within Municipality			64,414	0	0	0	64,414	
Total Utility			64,414	0	0	0	64,414	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	487	0	0	0	487		1
M	1.500	8	0	0	0	8		2
Total Utility		495	0	0	0	495	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	504	0	0	0	504	24	1
0.750	12	0	0	0	12	0	2
1.000	1	0	0	0	1	0	3
1.500	3	0	0	0	3	2	4
6.000	0	1	0	0	1	0	5
Total:	520	1	0	0	521	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	486	0	0	3	0	15	504	1
0.750	0	11	0	0	0	1	12	2
1.000	0	1	0	0	0	0	1	3
1.500	0	2	0	1	0	0	3	4
6.000	0	0	0	0	1	0	1	5
Total:	486	14	0	4	1	16	521	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0		0	1
Within Municipality	89	2	2		89	2
Total Fire Hydrants	89	2	2	0	89	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	193
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

REPAIRS (650) THE UTILITY LOCATED AND REPAIRD A NUMBER OF MAINS THAT WERE LEAKING DURING THE YEAR IN AN EFFORT TO REDUCE WATER LOSSES. THIS INCLUDED CONTRACTING SOME OF THE SERVICES. THEREFORE, THE EXPENSES INCREASED SIGNIFICANTLY FROM THE PRIOR YEAR.

PENSIONS & BENEFITS (686) THE UTILITY'S PENSION AND BENEFIT INCREASED DURING THE YEAR BECAUSE OF RISING HEALTH INSURANCE COSTS AND A GREATER AMOUNT EMPLOYEE TIME ALLOCATED TO THE UTILITY.
